



Docket No.: 255034US8PCT



COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

ATTORNEYS AT LAW

RE: Application Serial No.: 10/500,103
Applicants: Kei KIKUIRI, et al.
Filing Date: June 25, 2004
For: SIGNAL ENCODING APPARATUS, SIGNAL ENCODING
METHOD, AND PROGRAM
Group Art Unit: 2626
Examiner: SAINT CYR, LEONARD

SIR:

Attached hereto for filing are the following papers:

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of **\$0.00** to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. **15-0030**. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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